'87 Author's Index Volume 32

A

Agee, Robert J., "Getting Results From Your Promotion Budget," July, p. 22.
Aldrich, Pearl G., "Don't Let Your Writing Cost You Clients," July, p. 34.
Alford, R. Mark, "Reaching the Small Business Market," July, p. 26.
Allen, Pamela A., "Establishing Tax-Exempt Status," September, p. 50.
Armitage, Jack, "S Corporations: A Vehicle for Real Estate Investments," December, p 22.
Auster, Rolf, "Choosing Between Separate & Joint Filing," March, p. 34.
Auster, Rolf, "Tax Considerations of Divorce and Separation," November, p. 36.

B

Babin, Diane D., "Priority of Individual Tax Credits," March, p. 19.
Becker, Edward A., "Accountants, Bankers and the Question of Liability," October, p. 36.
Bevilacqua, Frank, "The Best Accounting Method—Completed Contract or Percentage of Completion," June, p. 24.
Bohannon, John L., "Practice Pointers," September, p. 54.
Born, Bernice Drewyor, "Accounting Scene," September, p. 8, October, p. 10., November, p. 10, December, p. 12.
Born, Bernice Drewyor, "How to Prepare a Loan Package," October, p. 26.
Bose, Ken M., "Cash Flow Statements: Converting from Accrual Basis Financial Statements," June, p. 35.
Bunn, Radie, "Maximizing Interest Deductions Through Home Equity Loans," November, p. 42.
Bunn, Radie, "What's Happened to the IRA?" April, p. 22.
Burgher, Peter H., "Practice Pointers," July, p. 40.
Burke, Lawrence, "Debits & Credits," April, p. 16.
Burke, Lawrence, "The Sale of an Unincorporated Business," August, p. 34.

C

Cappitelli, Susan Brown, "Between the Lines," September, p. 4, October, p. 4, November, p. 4, December, p. 4.
Cappitelli, Susan Brown, "Current Literature," January, p. 40, February, p. 49, March, p. 40, April, p. 39, May, p. 45, June, p. 49, July, p. 42, August, p. 48, September, p. 58, October, p. 52, November, p. 62, December, p. 60.
Cashell, James D., "Reaching the Small Business Market," July, p. 26.
Chandler, Bettye, "ACA Roundup," March, p. 5.
Cheifetz, A.J., "Looking Ahead—Estate Planning for Small Business," August, p. 30.
Cheifetz, A.J., "Practitioner Penalties and Circular 230," September, p. 44.
Clatworthy, Rob, "Practice Pointers," December, p. 54.
Cloud, Douglas, "When Is A Liability Not a Liability?" December, p. 42.
Cohen, Neiland, "Debits & Credits," March, p. 10, August, p. 12.
Curatola, Anthony P., "Priority of Individual Tax Credits," March, p. 19.

D

Davidson, Jeffrey P., "Shaping Your Image," July, p. 36.
Davidson, Jeffrey P., "Debits & Credits," December, p. 20.
DiMarco, Joseph, "Practice Pointers," March, p. 38.
Dinkins, Robin, "Planning for the Corporate Minimum Tax," August, p. 40.
Dykxhoorn, Hans J., "Is There a Marriage Penalty in the New Tax Code?" September, p. 26.

E

Escarpanter, Victor, "Practice Pointers," August, p. 46, November, p. 58.
Englard, Baruch, "Auditing Today—Are Higher Standards Needed?" November, p. 48.

F

Fellows, James A., "Real Estate Rentals—Landlords are Dealt a New Hand," January, p. 20.
Fellows, James A., "Weighing the S Election After Tax Reform," August, p. 18.
Fesler, Robert D., "Ministerial Exemption From Self-Employment Tax," February, p. 36.
Fishman, Lester E., "Buying U.S. Treasury Securities," January, p. 36.
Fisken, Bernard J., "Debits & Credits," February, p. 10.
Foster, Edward L., "Practice Pointers," April, p. 40.
Fulton, Troy C., "Choosing a Time and Billing System That Fits Your Office," May, p. 26.

G

Giacomino, Don E., "New Standards for Prospective Financial Statements," February, p. 30.
Gibbs, Lawrence B., "The IRS Practitioner Survey," October, p. 22.
Gifford, Jerry A., "Seven Easy Steps to Computerizing a Business," January, p. 28.
Golden, William R., "Debits & Credits," May, p. 14.
Goldstein, Benson S., "Capitol Corridors," January, p. 8, February, p. 8, March, p. 8, April, p. 14, May, p. 12, June, p. 10, July, p. 12, August, p. 10, September, p. 14, October, p. 16, November, p. 16, December, p. 16.
Goldstein, Benson S., "Tax Talk," January, p. 42, February, p. 50, March, p. 42, April, p. 42, May, p. 46, June, p. 50, July, p. 44, August, p. 50, September, p. 60, October, p. 54, November, p. 64, December, p. 56.
Goldstein, Benson S., "NSPA Members and their Clients: A Profile," November, p. 54.

H

Hamer, John G., "The Statement of Cash Flows," September, p. 18.
Haque, M. Shamsul, "Making Your Way Through the Tax Reform," April, p. 33.
Hill, Claudia, "Debits & Credits," October, p. 18.
Hopson, James F., "IRS Detection of Unreported Income," April, p. 26.
Hopson, James F., "Year-End Tax Planning Under TRA '86," November, p. 20.
Hudson, Dennis H., "How to Value an Accounting Practice," February, p. 26.
Hull, Rita P., "Personal Financial Statements," January, p. 32.

I

Ingram, Robert W., "Accounting Guidelines for HMO's," January, p. 14.

K

Kauffman, Joel, "Planning for the Corporate Minimum Tax," August, p. 40.
Kettering, Ronald C., "Practice Pointers," September, p. 54.
Khanna, Bhagwan S., "Accounting—More Art Than Science," March, p. 29.
Kim, K.J., "Accountants, Bankers and the Question of Liability," October, p. 36.
Kiss, Martin, "Auditing Today—Are Higher Standards Needed?" November, p. 48.
Kistler, Linda H., "The Statement of Cash Flows," September, p. 18.
Koenig, David G., "Mandatory Calendar Year Filing—A Call for Repeal," August, p. 14.
Kopel, Dr. James W., "ACA Roundup," June, p. 7, October, p. 8.
Kreuze, Jerry G., "Corporate Financing—Uncovering the Real Cost of Debt," April, p. 18.
Kreuze, Jerry G., "Tracking a Client's Cash Flow," March, p. 16.

L

Langstraat, Craig J., "What's Happened to the IRA?" April, p. 22.
Levine, Marc, "Small Business Computer Systems: Identifying the Risk Factor," May, p. 38.
Lewis, Barry T., "Interest Capitalization—Are Further Guidelines Needed?" February, p. 45.

M

Malley, John C., "Computers and the Tax Professional," May, p. 20.
Manassero, Bill, "Developing a Strategic Marketing Plan," July, p. 18.
Marra, Michele L. "Audit, Compilation or Review—Closing the Expectation Gap," April, p. 30.
Marshall, Leonard, "Practice Pointers," October, p. 50.
Marts, John A., "Practice Pointers," May, p. 44.
Martin, Charles W., "Tax Reform: With Liberty and Justice for All?" December, p. 48.
Martin, Spencer J., "How to Value Closely-Held Stocks," June, p. 20.
Maydew, Gary L., "Family Tax Planning After TRA '86," June, p. 28.
McCarthy, James, D., "Start-Up Costs—Sorting Through the Confusion," August, p. 24.
Milstein, Susan, "A Step-by-Step Guide to Automating Your Practice," May, p. 16.

N

Newell, Gale E., "Corporate Financing—Uncovering the Real Cost of Debt," April, p. 18.
Nielsen, Gordon L., "How to Value an Accounting Practice," February, p. 26.

O

Okolo, Timothy Omaliko, "Business Recordkeeping—Has the Burden Increased?" December, p. 36.
Oliphant, LaVerne D., "Debits & Credits," June, p. 11.
O'Neil, Cherie, "Maximizing Interest Deductions Through Home Equity Loans," November, p. 42.
Oxner, Thomas H., "Will Expanded Services Equal Increased Liability?" September, p. 40.

P

Parker, George M., "Understanding TRA '86 One Line at a Time," February, p. 18.
Phillips, Thomas J. Jr., "Interest Capitalization—Are Further Guidelines Needed?" February, p. 45.
Pollard, William B., "Establishing Tax-Exempt Status," September, p. 50.
Pollard, William B., "The New Rules for Interest Deductions," June, p. 32.
Porter, Clifton A., "Practice Pointers," June, p. 46.
Price, Thomas E., "Practice Pointers," January, p. 38.

R

Radig, William J., "Audit, Compilation or Review—Closing the Expectation Gap," April, p. 30.
Ray, J.O., "Farm Profit Planning—Cultivating a New Service," November, p. 28.
Robbins, Walter A., "Accounting Guidelines for HMO's," January, p. 14.
Robin, Leon, "ACA Roundup," July, p. 8.
Robinson, E. Thomas, "Seven Easy Steps to Computerizing a Business," January, p. 32.
Russell, Patricia E., "Debits & Credits," November, p. 18.

S

Sager, William H., "The Accountant/Banker Relationship," October, p. 32.
Sager, William H., "Washington Comment," January, p. 6, February, p. 6, March, p. 6, April, p. 12, May, p. 10, June, p. 8, July, p. 10, August, p. 8, September, p. 10, October, p. 12, November, p. 12, December, p. 14.
Sanders, Debra L., "Tax Planning for Charitable Contributions," September, p. 32.
Schultheis, John F. Jr., "ACA Roundup," April, p. 8.
Schwan, Edward S., "Accounting for Discounted Notes Receivable," February, p. 42.
Scott, George G., "Practice Pointers," February, p. 48.
Segal, Mark A., "Tax Planning for Corporate Liquidations," March, p. 12.
Segal, Mark A., "Gifts and Trusts: Income Shifting After TRA '86," December, p. 30.
Siegel, Joel G., "Small Business Computer Systems: Identifying the Risk Factor," May, p. 38.
Sinning, Kathleen E., "Is There a Marriage Penalty in the New Tax Code?" September, p. 26.
Smith, Jack F., Jr., "When Is a Liability Not a Liability?" December, p. 42.
Spinelli, Andrea Lee, "Getting Comfortable With Your Computer," May, p. 34.
Stone, Sonia, "Getting Comfortable With Your Computer," May, p. 34.
Strawser, Jerry R., "Priority of Individual Tax Credits," March, p. 19.
Strubberg, Leroy, "ACA Roundup," November, p. 8.
Sussan, Sidney M., "Bank Holding Companies: Their Move into Accounting-Related Activities," October, p. 40.

T

Throneberry, Mary Beth, "Computers and the Tax Professional," May, p. 20.
Ten Eyck, Ernest, "Debits & Credits," July, p. 14.
Thomas, Gloria, "Will Expanded Services Equal Increased Liability," September, p. 40.

Toolson, Richard B., "Tax Planning for Charitable Contributions," September, p. 32.

V

Van Tieghem, Albert R., "ACA Roundup," May, p. 8.
Vruwink, David R., "Boosting Profits: A Look at Savings & Loan Accounting Practices," October, p. 44.

W

Wallace, William D., "Computers and the Tax Professional," May, p. 20.
Waters, Edwin D., "When Is a Liability Not a Liability?" December, p. 42.
Welch, Dr. H. Oliver, "Debits & Credits," September, p. 16.
Wichmann, Henry Jr., "Seven Easy Steps to Computerizing a Business," January, p. 28.
Williams, Partricia E., "IRS Detection of Unreported Income," April, p. 26.
Willis, Bob, "Modem to Modem: Networking Computers for Optimum Use," May, p. 30.

Y

Yahr, Robert B., "New Standards for Prospective Financial Statements," February, p. 30.

'87 Subject Index Volume 32

Accounting

January, "Accounting Guidelines for HMOs," Walter A. Robbins, Robert W. Ingram, p. 14.
January, "Personal Financial Statements," Rita P. Hull, p. 32.
February, "How to Value an Accounting Practice," Gordon L. Nielsen, Dennis H. Hudson, p. 26.
February, "New Standards for Prospective Financial Statements," Don E. Giacomino, Robert B. Yahr, p. 30.
February, "Accounting for Discounted Notes Receivable," Edward S. Schwan, p. 42.
February, "Interest Capitalization—Are Further Guidelines Needed?" Barry T. Lewis, Thomas J. Phillips, Jr., p. 45.
March, "Tracking a Client's Cash Flow," Jerry G. Kreuze, p. 16.
March, "Accounting—More Art Than Science," Bhagwan S. Khanna, p. 29.
April, "Audit, Compilation or Review—Closing the Expectation Gap," Michele L. Marra, William J. Radig, p. 30.
June, "The Best Accounting Method—Completed Contract or Percentage of Completion," Frank Bevilacqua, p. 24.
June, "Cash Flow Statements: Converting from Accrual Basis Financial Statements," Ken M. Boze, p. 35.
August, "Weighing the S Election After Tax Reform," James A. Fellows, p. 18.
September, "The Statement of Cash Flows," John G. Hamer, Linda H. Kistler, p. 18.
October, "Boosting Profits: A Look at Savings & Loan Accounting Practices," David R. Vruwink, p. 44.
November, "Auditing Today—Are Higher Standards Needed?" Baruch England, Martin Kiss, p. 48.
December, "Business Recordkeeping—Has the Burden Increased?" Timothy Omaliko Okolo, p. 36.
December, "When Is a Liability Not a Liability?" Edwin D. Waters, Douglas Cloud, Jack F. Smith, Jr., p. 42.

Banking

October, "How to Prepare a Loan Package," Bernice Drewyor Born, p. 26.
October, "The Accountant/Banker Relationship," William H. Sager, p. 32.
October, "Bank Holding Companies: Their Move Into Accounting-Related Activities," Sidney M. Sussan, p. 40.

Computers

January, "Seven Easy Steps to Computerizing a Business," Henry Wichmann, Jr., E. Thomas Robinson, Jerry A. Gifford, p. 28.
May, "A Step-by-Step Guide to Automating Your Practice," Susan Milstein, p. 16.
May, "Computers and the Tax Professional," Mary Beth Throneberry, John C. Malley, William D. Wallace, p. 20.
May, "Choosing a Time and Billing System That Fits Your Office," Troy C. Fulton, p. 26.
May, "Modem to Modem: Networking Computers for Optimum Use," Bob Willis, p. 30.
May, "Getting Comfortable With Your Computer," Sonia Stone, Andrea Lee Spinelli, p. 38.
May, "Small Business Computer Systems: Identifying the Risk Factor," Marc Levine, Joel G. Siegel, p. 38.

Estate Planning

August, "Looking Ahead—Estate Planning for Small Business," A.J. Cheifetz, p. 30.

Finance, Investment

January, "Buying U.S. Treasury Securities," Lester E. Fishman, p. 36.
April, "Corporate Financing—Uncovering the Real Cost of Debt," Gale E. Newell, Jerry G. Kreuze, p. 18.
April, "What's Happened to the IRA?" Radie Bunn, Craig J. Langstraat, p. 22.
June, "How to Value Closely-Held Stock," Spencer J. Martin, p. 20.
December, "S Corporations: A Vehicle for Real Estate Investments," Jack Armitage, p. 22.

Internal Revenue Service

April, "IRS Detection of Unreported Income," James F. Hopson, Patricia E. Williams, p. 26.
September, "Practitioner Penalties and Circular 230," A.J. Cheifetz, p. 44.
October, "The IRS Practitioner Survey," Lawrence B. Gibbs, p. 22.

Liability

September, "Will Expanded Services Equal Increased Liability?" Thomas H. Oxner, Gloria Thomas, p. 40.
October, "Accountants, Bankers and the Question of Liability," Edward A. Becker, K.J. Kim, p. 36.

Marketing, Professional Development, Management

July, "Developing a Strategic Marketing Plan," Bill Manassero, p. 18.
July, "Getting Results From Your Promotion Budget," Robert J. Agee, p. 22.
July, "Reaching the Small Business Market," R. Mark Alford, James D. Cashell, p. 26.

July, "Don't Let Your Writing Cost You Clients," Pearl G. Aldrich, p. 34.
July, "Shaping Your Image," Jeffrey P. Davidson, p. 36.
November, "Farm Profit Planning—Cultivating A New Service," J.O. Ray, p. 28.

NSPA

June, "Stanley H. Stearman: An Interview with NSPA's Executive Vice President" p. 12.
November, "NSPA Members and Their Clients: A Profile," Benson S. Goldstein, p. 54.

Taxation

January, "Real Estate Rentals—Landlords are Dealt a New Hand," James A. Fellows, p. 20.
February, "Understanding TRA '86 One Line at a Time," George M. Parker, p. 18.
February, "Ministerial Exemption From Self-Employment Tax," Robert D. Fesler, p. 36.
March, "Tax Planning for Corporate Liquidations," Mark A. Segal, p. 12.
March, "Priority of Individual Tax Credits," Diane D. Babin, Anthony P. Curatola, Jerry R. Strawser, p. 19.
March, "Choosing Between Separate & Joint Filing," Rolf Auster, p. 34.
April, "Making Your Way Through the Tax Reform Maze," M. Shamsul Haque, p. 33.
June, "Family Tax Planning," Gary L. Maydew, p. 28.
June, "The New Rules for Interest Deductions," Gary L. Williams, William B. Pollard, p. 32.
August, "Mandatory Calendar Year Filing—A Call for Repeal," David G. Koenig, p. 14.
August, "Start-Up Costs—Sorting Through the Confusion," James D. McCarthy, p. 24.
August, "The Sale of an Unincorporated Business," Lawrence Burke, p. 34.
August, "Planning for the Corporate Minimum Tax," Robin Dinkins, Joel Kauffman, p. 40.
September, "Is There A Marriage Penalty in the New Tax Code?" Kathleen W. Sinning, Hans J. Dykxhoorn, p. 26.
September, "Tax Planning for Charitable Contributions," Debra L. Sanders, Richard B. Toolson, p. 32.
September, "Establishing Tax-Exempt Status," Pamela A. Allen, William B. Pollard, p. 50.
November, "Year-End Tax Planning Under TRA '86," James F. Hopson, p. 20.
November, "Tax Considerations of Divorce and Separation," Rolf Auster, p. 36.
November, "Maximizing Interest Deductions Through Home Equity Loans," Radie Bunn, Cherie O'Neil, p. 42.
December, "Gifts & Trusts: Income Shifting After TRA '86," Mark A. Segal, p. 30.
December, "Tax Reform: With Liberty and Justice for All?" Charles Martin, p. 48.

IMPORTANT TAX INFORMATION

COST $15.00

Compiled by NSPA Speakers for use as handout material at Tax Seminars
Covers most aspects of TRA '86

Call or write
Education Department
NSPA
1010 N. Fairfax Street
Alexandria, VA 22314
(703) 549-6400

Plan to be in Las Vegas

AUGUST 14-18, 1988 (Sunday-Thursday)
at the
Riviera Hotel
for
NSPA's 43rd Annual Convention!

Don't Miss the Post-Convention
Cruise to Alaska!